Evening Telegraph

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PHILADELPHIA. The Price is three cents per copy (double sheet), or eighteen cents per week, payable to the carrier by whom served. The subscription price by mail is Nine Dollars per annum, or One Dollar and Fifty Cents for two months, invariably in advance for the time ordered.

THURSDAY, FEBRUARY 2, 1871.

THE NEW REVENUE DISTRICTS. Ar the last session of Congress a law was passed authorizing the President to consolidate contiguous revenue districts at his discretion, as it might appear expedient. This was a measure of reform, and its purpose was to cut down the immense force of revenue officers who are now living on the public treasury, and thus effect a material reduction in the expenses of the Government. It is scarcely necessary to state that the execution of this law has been strongly resisted by the vast army of collectors and assessors who are under the direction of the Internal Revenue Bureau, and all sorts of gerrymandering has been resorted for the purpose of retaining certain individuals in office who would otherwise be obliged to earn their bread and butter in some other fashion. It is not too much to say that the income tax has been continued mainly for the benefit of the internal revenue officers, and that the same influences that have been exerted to burden the people with an unnecessary and inquisitorial tax have prevented in many instances the law authorizing the consolidation of the internal revenue districts from being carried into effect as it should have been. The manner in which the consolidation of the districts in this city has been managed is an example in point, and is highly suggestive of the influences, the reverse of economical, that control in many important particulars the actions of the administration.

It was at first proposed to consolidate the First and Third and the Second and Fourth districts. By this arrangement one-half of the revenue officers in this city would have been retired to private life, perhaps to their immediate disadvantage, but certainly not to that of the public. Under date of January 21, Commissioner Pleasanton wrote to Mr. W. S. Stokley, Assessor of the old Second district, informing him of this arrangement, and notifying him that the exigencies of the situation required his retirement from the internal revenue service. General Pleasanton bore testimony to Mr. Stokley's faithfulness and efficiency as an officer, and regretted the necessity that existed for his exit from office. Mr. Stokley, for his part, appears not to have admired the arrangement in the least, and he has succeeded in pleading his case with such effect at Washington that we are now informed that the President, having reconsidered his first arrangement, has concluded to consolidate the First and Third districts and to permit the Second and Fourth to remain as they are. The impropriety of this arrangement will be apparent from an inspection of the following facts and figures:-During the year 1870 the internal revenue from the First district amounted to \$2,916,305:47, and from the Third, \$818,003.75, which would make the amount for the new First district \$3,731,-309-22. In the Second district the amount collected was \$1,714,690.60, and in the Fourth \$1,401,737.06. The total of the two amounted to \$3,116,427.66, or considerably less than that belonging to the consolidated First district. The tax on gross receipts has been abolished, and the income tax is likely to be, so if we deduct what they realized last year, under the presumption that the internal revenue for the current year will be about the same as it was in 1870, the great impropriety of theaction of the President will be more than ever apparent. In the First and Third districts last year the tax on gross receipts and incomes amounted to \$969,000, which leaves \$2,770,-309.22 as the receipts from other sources. In the Second district the tax on gross receipts and incomes realized \$911,000, which leaves the sum of \$803,690 as the receipts from other sources. In the Fourth district the tax on gross receipts and incomes amounted to \$673,000, which leaves \$728,737 as the receipts from other sources. The internal revenue taxes in the Second and Fourth districts, less those on gross receipts and incomes, amounted to \$1,532,327, or only a little more than one-half of what was collected in the consolidated First district.

That this arrangement is a great wrong to the overburdened tax-payers is apparent at a glance, as is also its why and wherefore. Mr. W. S. Stokley desired to retain his position as Assessor of the Second Revenue district, and he had sufficient influence at Washington to induce the President not to carry out his original plan of consolidation. In other words, the Second and Fourth districts, with all their officers, are to remain as they are, although if united they would only do about half the business of the new First district, in order that Mr. Stokley may be able to draw a good salary from the United States Treasury. President Grant commenced his administration with many promises of economy, and his reputation as President rests pretty much on what he has done in that direction, but if he does not do better with the other revenue districts of the country than he has with those of this city, the people will begin to lose faith even in his economical principles. We have no doubt but that the President had a vague idea that by retaining Mr. Stokley in office he would in some manner benefit the Republican party in Pennsylvania, but we can assure him that in this he has made a very great mistake. It is possible that Mr. Stokley might do some good service about election times, but the point to actual reforms effected by Presi- taxation.

dent Grant's administration than it will be if it is forced to rely upon the electioneering talents of certain Federal office-holders: and the President commits a grievous blunder when he refuses to effect a reform that will save thousands of dollars to the Government for the sake of strengthening the party by keeping certain individuals in office when their services might easily be dispensed with.

WOMAN SUFFRAGE. THE most imposing demonstration yet made in the country in favor of female suffrage is the movement which has culminated in the minority report of the House Judiciary Committee, advocating the broad doctrine that women have a right to vote by the common law of England, and furthermore that "this right is included in the privileges of citizens of the United States, which are guaranteed by section 1 of article 14 of the amendments to the Constitution of the United States, and that female citizens, who are otherwise classified by the laws of the States where they reside, are competent voters for representatives in Congress." It is true that a majority of the House Judiciary Committee unequivocally condemned this doctrine, but the fact that a minority, consisting of burly Ben Butler and Representative Loughridge, have favored it, is no small feather in the eap of the female suffragists. They have tricked out their hobby in a semi-official dress at last, and they will now ride it harder than ever. We do not know that General Butler has been a special favorite with the ladies heretofore, as it is quite certain that Secesh damsels have not admired him overmuch, but he has now established such an irresistible claim to the gratitude of the strongminded portion of the weaker sex, that if they do acquire the right to vote he will be entitled above all other men to their suffrages when he runs as a candidate for President. Ben always did keep a sharp eye open for the main chance, and a controlling influence over half the votes of America is well worth looking after. Even the colored vote will be cast into the shade by the proposed new constituency; and the only thing left now as a novelty is a scheme for making voters out of the school children and the babes in arms.

THE virtuous Josephs was severe on the newspapers yesterday in a reference he made to the steamship company bill. With lofty dignity he declared that the newspapers were wrong in censuring members for refusing to pass the bill under a suspension of the rules, and that if the newspapers wished business to be done in this hasty manner, he could not agree with them. It is astonishing how absolutely Spartan the virtue of Josephs is, considering that his reformation is so recent. At the last session he was somewhat noted for doing a large amount of business in just the very style he now condemns with such lofty scorn. Circumstances alter cases, and it just so happened that the particular bill under consideration was likely to be made the object of "tricks that are vain" by the Josephs of the Legislature in case it was referred to committee, and as there was no good and sufficient reason why it ought not to pass without controversy, the newspapers of Philadelphia advocated it as a great public measure in which every citizen of Pennsylvania had an interest. If it had been some little matter about salting the tracks, there would have been no great effort made to refer it; and if the virtue of Josephs would not permit him to vote for it, he probably would just step out for a moment "to see a man," and thus avoid the necessity of opposing it. The virtue of our friend Josephs can hardly be considered a first-class article; but then it is necessary to remember that he is a beginner, and it is scarcely possible for us to expect him to reach perfection until he has had more practice in playing the role of an immaculate legislator.

THE LOWER BRANCH of the State Legislature yesterday unanimously agreed to the appointment of a committee of six to superintend the printing of the wrappers for the Legislative Record. When the proposition was first made it was objected to as too small a matter for legislative supervision, but it turned out, on inquiry, that \$13,888.60 had been paid for printing these wrappers in 1868, and \$12,683 in 1869; that is to say, the State has been taxed about one hundred dollars for the wrappers used by each member of the House and Senate in sending Legislative Records to his constituents. The true value of the paper and printing actually consumed for this purpose would be much more nearly represented by an allowance of one hundred cents for each member than one hundred dollars, and the extra ninety-nine dollars is made up mainly of pickings and stealings. Really, this is too heavy a percentage even for Harrisburg thieves! They ought to be satisfied with charging the State ten dollars for what costs them one, and some people would even be satisfied with a bare profit of cone hundred per cent., and we are not astonished that a charge of one dollar for what costs about a cent has at last shocked even the dull legislative sense of justice and propriety. However, while Bergner continues to flourish at the State capital what can the people expect?

Concress yesterday agreed to modify the test oath so as to let up on the Rebels. Since the iron-clad guarantee against treason has thus been destroyed, it would be well to have additional guarantees against dishonesty and peculation created. Let each member swear, for instance, that he never has connived at, and never will connive at, a swindling misappropriation of the public money, and let him be punished for perjury by imprisonment, if it can be shown before a proper court that this oath has been violated. The people need at this moment, above all other things, better protection against robbery by their servants in Congress and in executive offices of various descriptions; and if any form of oath can promote this desirable end. it cannot too speedily be devised. We are safe enough against treason, for a time at Republican party will be stronger if it can least, but in perpetual danger of unnecessary

IT APPEARS by the report of the Philadelphia Gas Works that it paid out about six hundred thousand dollars last year as wages to laborers, mechanics, men employed in laying mains, in laying pipe, setting meters, etc., and to stokers and others employed in manufacturing gas. It would be curious to know how much of this money was used, incidentally, to reward layers of political pipe, controllers of delegate elections and conventions, etc.; but the Gas Trust is too close a corporation to blab such secrets.

THE EMPRESS EUGENIS disdainfully and indignantly refuses to consent to the dismemberment of France. We scarcely know whether to laugh at her folly or to admire her pluck; but it is quite certain that the Germans will not take much pains to secure her ratification of a treaty which is at once acceptable to them and endorsed by a French National Assembly, Eugenie and her son must take back seats, for the present, with the Bourbons and Orleanists, for, in a political sense, there are none left to do them reverence.

GAMBETTA still lives, if we may judge by the proclamation he is said to have issued on the 1st inst., calling upon the people of France to continue the instruction of their young troops and to resist a shameful peace. If verbal appeals could have driven away the stubborn Germans he would have sent them whirling back over the Rhine long ago; but martial deeds, not words, are needed, and nothing short of a miracle can now rescue France from the unchallenged dominance of | To go without a supply of Good Winter Clothes.

SENATOR HILL.

The First Reconstructed Senator from Georgia Hon. Joshua Hill, who was resterday admit-ted to a seat in the Senate, after a long period of tribulation, is a native of South Carolina, and was born on January 10, 1812. In 1857 he was elected a member of the House of Representatives from the Seventh district of Georgia, by a majority of 275. He was the candidate of so-called American party, his Democratic opponent being Linton Stephens, the brother of Alexander H. Stephens. In 1850 he was re-elected, and during his second term, which expired on March 4, 1861, served on the Committee on Foreign Affairs. In January, 1861, he withdrew from the House with his colleagues, on the secession of Georgia. He did not, however, take any part in the Rebellion, but suffered during the war a great deal of persecution on account of his opposition to it, while still maintaining his ground and refusing to leave his home. In 1866 he was appointed by President Johnson to the position of Collector of the Port of Savannah, for the acceptance of which he was thoroughly abused by the unreconstructed Rebels. On the 29th of July, 1868, he was elected to the United States Senate for the term ending March 4, 1873, his competifor being ex-Governor Joseph Brown, and the vote standing 110 to 94. The action of the Legislature soon after, in ousting the colored members, served to retard the reconstruction process, and Mr. Hill failed to obtain his seat until vesterday, or more than two years and a half after his election. When the State was taken in hand by Congress, and again subjected to the reconstruction process, the election of Messrs. Hill and Miller to the Senate was ignored, and in February, 1870, another set of Senators was elected, H. P. Farrow being selected for the term for which Mr. Hill had been elected. The Senate has, however, recognized the first election as valid, and only refuses Mr. Hill's colleague, Dr. H.V. Miller, a seat, because his political disabilities have not been removed. Senator Hill will doubtless be found acting in harmony with the Republican ma-

OBITUARY.

Rev. Thomas H. Skiuner, D. D., L.L. D. This distinguished Presbyterian divine died at his residence in New York city yesterday, having nearly completed his eightieth year. He was born near Harvey's Neck, in North Carolina, in March, 1791; graduated at Princeton College, New Jersey, in 1809; and was licensed to preach the Gospel at Morristown, N. J., on the 16th of December, 1812. On June 10, 1813, he was ordained and installed pastor of the Second Presbyterian Church of this city, as colleague to Dr. Janeway. In 1816 his labors were transferred to the Fifth Presbyterian Church of this city, of which he remained pastor until 1832, his labors in the Philadelphia pulpit thus extending over a period of nineteen years. During this period, Dr. Skinner attained great popularity, and when he left Philadelphia, in 1832, to become Professor of Sacred Rhetoric in the Andover Theological Seminary, he stood in the front rank of his calling. In 1935 he resigned his professorahip at Andover to become pastor of the Mercer Street Presbyterian Church, New York city, in the pulpit of which he labored for fifteen years, with great success. In 1848 he resigned, and was appointed Professor of Sacred Rhetoric, Pastoral Theology, and Church Government in the Union Theologica Seminary, a position which he retained up to the time of his death, "dying in the harness," as he was accustomed to say was his desire. The immediate cause of his death is said to have been a severe cold, caught on the occasion of his recent visit to this city, to participate in the funeral services of the late Rev. Albert Barnes, his life-long friend, whose illustrious pastoral career commenced, like his own, in Morristown, N. J.

Dr. Skinner was a profound theological scholar, and contributed largely to the literature of the Church. His published works were "Religion of the Bible;" "Aids to Preaching and Hearing:" "Religious Liberty;" "Hints to Christians;" "Thoughts on Evangelizing the World;" "Religious Life of Francis Markoe;" "Vinet's Pastoral Theology and Homiletics," which he translated and edited with notes; "Discussions in Theology;" and occasional sermons. He received the degree of D. D. from Williams College in 1828, and that of LL.D. from the College at Marietta, Ohio, in 1855.

Rev. Eleazer T. Fitch, D. D. prominent divine died at New Haven on Tuesday evening. He graduated at Yale College in 1810, and from '817 to 1852 was Professor of Divinity in that institution. The degree of D. D. was conferred upon him by the University of Pennsylvania

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